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of the State of California  
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Attorneys for Complainant

BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA

In the Matter of the Accusation Against:

Case No. AC-2005-8

JACQUELINE LAURA BATEMAN  
191 East Clover Road  
Tracy, California 95376

STIPULATED SETTLEMENT AND  
DISCIPLINARY ORDER

Certified Public Accountant No. 80079

Respondent.

IT IS HEREBY STIPULATED AND AGREED by and between the parties to the  
above-entitled proceedings that the following matters are true:

PARTIES

1. Carol Sigmann (Complainant) is the Executive Officer of the California  
Board of Accountancy. She brought this action solely in her official capacity and is represented  
in this matter by Bill Lockyer, Attorney General of the State of California, by Jana L. Tuton,  
Deputy Attorney General.

2. Respondent Jacqueline Laura Bateman (Respondent) is represented in this  
proceeding by attorney John S. Blackman, whose address is Farbstein & Blackman, 411 Borel  
Avenue, Suite 425, San Mateo, CA 94402-3518.

3. On or about October 20, 2000, the California Board of Accountancy issued  
Certified Public Accountant Certificate No. 80079 to Jacqueline Laura Bateman (Respondent).

1 The Certificate was in full force and effect at all times relevant to the charges brought in  
2 Accusation No. AC-2005-8 and will expire on March 31, 2006, unless renewed.

3 JURISDICTION

4 4. Accusation No. AC-2005-8 was filed before the California Board of  
5 Accountancy (Board), Department of Consumer Affairs, and is currently pending against  
6 Respondent. The Accusation and all other statutorily required documents were properly served  
7 on Respondent on March 1, 2005. Respondent timely filed her Notice of Defense contesting the  
8 Accusation. A copy of Accusation No. AC-2005-8 is attached as exhibit A and incorporated  
9 herein by reference.

10 ADVISEMENT AND WAIVERS

11 5. Respondent has carefully read, fully discussed with counsel, and  
12 understands the charges and allegations in Accusation No. AC-2005-8. Respondent has also  
13 carefully read, fully discussed with counsel, and understands the effects of this Stipulated  
14 Settlement and Disciplinary Order.

15 6. Respondent is fully aware of her legal rights in this matter, including the  
16 right to a hearing on the charges and allegations in the Accusation; the right to be represented by  
17 counsel at her own expense; the right to confront and cross-examine the witnesses against her;  
18 the right to present evidence and to testify on her own behalf; the right to the issuance of  
19 subpoenas to compel the attendance of witnesses and the production of documents; the right to  
20 reconsideration and court review of an adverse decision; and all other rights accorded by the  
21 California Administrative Procedure Act and other applicable laws.

22 7. Respondent voluntarily, knowingly, and intelligently waives and gives up  
23 each and every right set forth above.

24 CULPABILITY

25 8. Respondent admits the truth of each and every charge and allegation in  
26 Accusation No. AC-2005-8.

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1           9.     Respondent agrees that her Certified Public Accountant Certificate is  
2 subject to discipline and she agrees to be bound by the Board's imposition of discipline as set  
3 forth in the Disciplinary Order below.

4                               RESERVATION

5           10.    The admissions made by Respondent herein are only for the purposes of  
6 this proceeding, or any other proceedings in which the California Board of Accountancy or other  
7 professional licensing agency is involved, and shall not be admissible in any other criminal or  
8 civil proceeding.

9                               CONTINGENCY

10          11.    This stipulation shall be subject to approval by the California Board of  
11 Accountancy. Respondent understands and agrees that counsel for Complainant and the staff of  
12 the California Board of Accountancy may communicate directly with the Board regarding this  
13 stipulation and settlement, without notice to or participation by Respondent or her counsel. By  
14 signing the stipulation, Respondent understands and agrees that she may not withdraw her  
15 agreement or seek to rescind the stipulation prior to the time the Board considers and acts upon  
16 it. If the Board fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement  
17 and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be  
18 inadmissible in any legal action between the parties, and the Board shall not be disqualified from  
19 further action by having considered this matter.

20          12.    The parties understand and agree that facsimile copies of this Stipulated  
21 Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same  
22 force and effect as the originals.

23          13.    In consideration of the foregoing admissions and stipulations, the parties  
24 agree that the Board may, without further notice or formal proceeding, issue and enter the  
25 following Disciplinary Order:

26                               DISCIPLINARY ORDER

27           IT IS HEREBY ORDERED that Certified Public Accountant Certificate No.  
28 80079 issued to Respondent Jacqueline Laura Bateman is revoked. However, the revocation is

1 stayed and Respondent is placed on probation for three (3) years on the following terms and  
2 conditions.

3           1.     **Obey All Laws.** Respondent shall obey all federal, California, other  
4 states' and local laws, including those rules relating to the practice of public accountancy in  
5 California.

6           2.     **Submit Written Reports.** Respondent shall submit, within ten (10) days  
7 of completion of the quarter, written reports to the Board on a form obtained from the Board.  
8 The Respondent shall submit, under penalty of perjury, such other written reports, declarations,  
9 and verification of actions as are required. These declarations shall contain statements relative to  
10 Respondent's compliance with all the terms and conditions of probation. Respondent shall  
11 immediately execute all release of information forms as may be required by the Board or its  
12 representatives.

13           3.     **Personal Appearances.** Respondent shall, during the period of probation,  
14 appear in person at interviews/meetings as directed by the Board or its designated  
15 representatives, provided such notification is accomplished in a timely manner.

16           4.     **Comply With Probation.** Respondent shall fully comply with the terms  
17 and conditions of the probation imposed by the Board and shall cooperate fully with  
18 representatives of the Board of Accountancy in its monitoring and investigation of the  
19 Respondent's compliance with probation terms and conditions.

20           5.     **Practice Investigation.** Respondent shall be subject to, and shall permit,  
21 practice investigation of the Respondent's professional practice. Such a practice investigation  
22 shall be conducted by representatives of the Board, provided notification of such review is  
23 accomplished in a timely manner.

24           6.     **Comply With Citations.** Respondent shall comply with all final orders  
25 resulting from citations issued by the Board of Accountancy.

26           7.     **Tolling of Probation For Out-of-State Residence/Practice.** In the event  
27 Respondent should leave California to reside or practice outside this state, Respondent must  
28 notify the Board in writing of the dates of departure and return. Periods of non-California

1 residency or practice outside the state shall not apply to reduction of the probationary period, or  
2 of any suspension. No obligation imposed herein, including requirements to file written reports,  
3 reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise  
4 affected by such periods of out-of-state residency or practice except at the written direction of the  
5 Board.

6           8.     **Violation of Probation.** If Respondent violates probation in any respect,  
7 the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation  
8 and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke  
9 probation is filed against Respondent during probation, the Board shall have continuing  
10 jurisdiction until the matter is final, and the period of probation shall be extended until the matter  
11 is final.

12           9.     **Completion of Probation.** Upon successful completion of probation,  
13 Respondent's license will be fully restored.

14           10.    **Active License Status.** Respondent shall at all times maintain an active  
15 license status with the Board, including during any period of suspension. If the license is expired  
16 at the time the Board's decision becomes effective, the license must be renewed within 30 days of  
17 the effective date of the decision.

18           11.    **Cost Reimbursement.** Respondent shall reimburse the Board \$1,000.00  
19 for its investigation and prosecution costs. The payment may be made in quarterly payments (due  
20 with quarterly written reports). The final payment shall be made no later than six (6) months  
21 before probation is scheduled to end.

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**ACCEPTANCE**

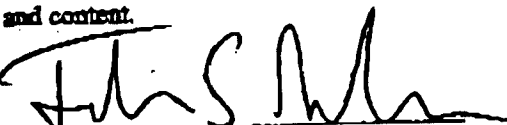
1  
2 I have carefully read the above Stipulated Settlement and Disciplinary Order and  
3 have fully discussed it with my attorney, John S. Blackman. I understand the stipulation and the  
4 effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated  
5 Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be  
6 bound by the Decision and Order of the California Board of Accountancy.

7 DATED: November 3, 2005

8   
9 JACQUELINE LAURA BATEMAN  
Respondent

10  
11 I have read and fully discussed with Respondent Jacqueline Laura Bateman the  
12 terms and conditions and other matters contained in the above Stipulated Settlement and  
13 Disciplinary Order. I approve its form and content.

14 DATED: 11/2/05


15   
16 JOHN S. BLACKMAN  
Attorney for Respondent

**ENDORSEMENT**

17  
18  
19 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully  
20 submitted for consideration by the California Board of Accountancy of the Department of  
21 Consumer Affairs.

22  
23 DATED: 11/3/05

24 BILL LOCKYER, Attorney General  
of the State of California

25   
26 JANA L. TUFTON  
27 Deputy Attorney General  
28 Attorneys for Complainant

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CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

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Certified Public Accountant No. 80079

Respondent.

Case No. AC-2005-8

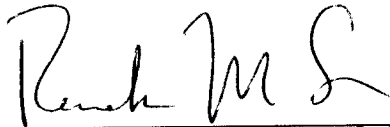
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**DECISION AND ORDER**

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on December 23, 2005.

It is so ORDERED November 23, 2005.



**FOR THE CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS**

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**Exhibit A**  
**ACCUSATION No. AC-2005-8**



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of the State of California  
2 JANA L. TUTON, State Bar No. 78206  
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6 Attorneys for Complainant

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8 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
10 **STATE OF CALIFORNIA**

11  
12 In the Matter of the Accusation Against:

Case No. AC-2005-8

13 **JACQUELINE LAURA BATEMAN**  
191 East Clover Road  
14 Tracy, California 95376

**A C C U S A T I O N**

15 Certified Public Accountant  
Certificate No. 80079

16 Respondent.  
17

18  
19 Carol B. Sigmann ("Complainant"), as cause for disciplinary action, alleges:

20 **PARTIES**

21 1. Complainant brings this Accusation solely in her official capacity as the  
22 Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

23 **LICENSE INFORMATION**

24 2. On or about October 20, 2000, the California Board of Accountancy issued  
25 Certified Public Accountant Certificate Number CPA 80079 to Jacqueline Laura Bateman  
26 ("Respondent"). The Certified Public Accountant Certificate was in full force and effect at all  
27 times relevant to the charges brought herein and will expire on March 31, 2006, unless renewed.

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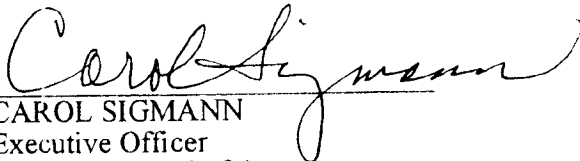
1 *People vs. Jacqueline Meza Bateman* (Stanislaus Cty. Sup. Ct. (2004), Case No. 1067540).  
2 Such conduct is substantially related to the qualifications, functions, and duties of a certified  
3 public accountant.

4 **PRAYER**

5 **WHEREFORE**, Complainant requests that a hearing be held on the matters  
6 herein alleged, and that following the hearing, the California Board of Accountancy issue a  
7 decision:

- 8 1. Revoking or suspending Certified Public Accountant Certificate Number  
9 CPA 80079, issued to Jacqueline Laura Bateman;  
10 2. Ordering Jacqueline Laura Bateman to pay the California Board of  
11 Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to  
12 Code section 5107; and,  
13 3. Taking such other and further action as deemed necessary and proper.

14  
15 DATED: 2/18/05

16  
17   
18 CAROL SIGMANN  
19 Executive Officer  
20 California Board of Accountancy  
21 Department of Consumer Affairs  
22 State of California  
23 Complainant  
24  
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